## Amendments to the Specification:

Page 1 before the first paragraph beginning "The invention relates to . . . ", please insert:

--BACKGROUND OF THE INVENTION--.

Page 2, before the second full paragraph, beginning " It is the object . . . " please insert:

--SUMMARY OF THE INVENTION--.

Page 5, line 1, before "The invention . . " please insert:

--BRIEF DESCRIPTION OF THE DRAWINGS--.

Page 5, before the last paragraph, please insert:

--DETAILED DESCRIPTION OF THE PREFERRED EMBODIMENTS--.

Please amend the paragraph bridging pages 7 and 8 as follows:

A further possibility to improve the acoustic efficiency of a sound absorber according to the invention consists in shaping the spacers 4 such that they have different lengths and/or the recesses 6 such that they have different depths. In this case, areas with spacers 4 of different lengths can be constructed on the molded part 1, with the spacers 4 withinin the different each specific areas each having the same length. Accordingly, areas with recesses 6 of different depths are then also formed on the molded part 1, as shown schematically in FIG. 5. The second part 2, which again comprises a heavy mat or a foam layer for example, has areas of different thickness corresponding to the length or height profile of the spacers 4.